

2002 MICHIGAN Single Business Tax Annual Return

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

IDENTIFICATION	
1 This return is for calendar year 2002 or for the following tax year <div style="display: flex; justify-content: space-between;"> <div>Beginning Date month year <div style="border: 1px solid black; width: 100px; height: 20px; margin-top: 5px;"></div></div> <div>Ending Date month year <div style="border: 1px solid black; width: 100px; height: 20px; margin-top: 5px;"></div></div> </div>	5 Federal Employer ID No. (FEIN) or TR No. <div style="border: 1px solid black; width: 150px; height: 20px; float: right;"></div> <hr/> 6a Check this box if address is new <input type="checkbox"/> b Check this box if discontinued <input type="checkbox"/> Effective date of discontinuance _____
2 Name (Type or Print)	7 Business Start Date
d/b/a	8 Principal Business Activity
Street Address	9 Organization Type (check one) <div style="display: flex; flex-wrap: wrap;"> <div style="width: 50%;">a. <input type="checkbox"/> Individual</div> <div style="width: 50%;">b. <input type="checkbox"/> Fiduciary</div> <div style="width: 50%;">c. <input type="checkbox"/> Professional Corporation</div> <div style="width: 50%;">d. <input type="checkbox"/> S-Corporation</div> <div style="width: 50%;">e. <input type="checkbox"/> Other Corporation</div> <div style="width: 50%;">f. <input type="checkbox"/> Partnership/LLC-Partnership</div> <div style="width: 50%;">g. <input type="checkbox"/> Limited Liability Company-Corporation</div> </div>
City, State, ZIP	
3 Check this box if you are filing a Michigan consolidated return. <input type="checkbox"/> Enter authorization number _____	
4 Check this box if you are a member of a controlled group (see instruction book). <input type="checkbox"/>	

Check this box if you DO NOT need a book mailed to you.

10 Gross receipts 11 Business income. Filers using the Short-Method, go to C-8000S, line 9	10 11
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COMPENSATION

12 Salaries, wages and other payments to employees 13 Employee insurance plans - health, life 14 Pension, retirement, profit sharing plans 15 Other payments - supplemental unemployment benefit trust, etc 16 Total Compensation. Add lines 12 - 15	12 13 14 15 16
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ADDITIONS - to the extent deducted in arriving at business income.

17 Depreciation and other write-off of tangible assets 18 Taxes imposed on or measured by income, e.g., city, state, foreign 19 Single business tax 20 Dividends, interest and royalty expenses 21 Capital loss carryover or carryback 22 Net operating loss carryover or carryback 23 Gross interest and dividend income from bonds and similar obligations issued by states other than Michigan and its political subdivisions 24 Any deduction or exclusion due to classification as FSC or similar classification and expenses of financial organizations, see inst. 25 Losses from partnerships. Account no. 26 Total Additions. Add lines 17 - 25 27 Subtotal. Add lines 11, 16 and 26	17 18 19 20 21 22 23 24 25 26 27
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SUBTRACTIONS

28 Dividends, interest and royalty income included in business income 29 Capital losses not deducted in arriving at business income 30 Income from partnerships included in business income, Account no. 31 Total Subtractions. Add lines 28 - 30	28 29 30 31
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TAX BASE

32 Tax Base. Subtract line 31 from line 27 33 Apportioned Tax Base. Multiply line 32 by _____ % from C-8000H, line 16 or 19	32 33
--	------------------------------------

Go to page 2

PAYMENT	
62 What amount did you enter on page 2, line 58?	PAY THIS AMOUNT 6200

Attachments: Attach copies of the federal forms listed in the instructions to your return. Also attach all required SBT schedules.

Payment: Payable to "State of Michigan." Write your FEIN on the check.

Mail to: Michigan Dept. of Treasury
P.O. Box 30059
Lansing, MI 48909

www.michigan.gov/treasury

Continue and sign on page 2.

▼ Attach your check here ▼

TAX BASE

34 What amount did you enter on line 32 or 33, whichever applies? 34 _____

ADJUSTMENTS

35 Recapture of capital acquisition deduction from C-8000D, line 19. ▶ 35 _____

36 ADJUSTED TAX BASE BEFORE loss deduction and statutory exemption.

Add line 34 and line 35. If line 35 is negative, subtract. ▶ 36 _____

If negative, this is a business loss carryforward; **do not complete lines 37 through 42. Enter zero on line 43.**

37 Business loss deduction 37 _____

38 **Adjusted Tax Base Before Statutory Exemption.** Subtract line 37 from line 36 38 _____**STATUTORY EXEMPTION - Complete and attach the Statutory Exemption Schedule (Form C-8043).**

39 Allowable statutory exemption, from C-8043, line 16. 39 _____

40 **Adjusted Tax Base.** Subtract line 39 from line 38. Check if C-8000G is attached ▶ a ☐ 40 _____**REDUCTIONS, NONREFUNDABLE CREDITS, AND TAX**

41 Reduction to adjusted tax base, if applicable. See instructions for Form C-8000S. 41 _____

Check the method being used: ▶ ☐ **Compensation Reduction OR** ▶ ☐ **Gross Receipts Reduction.**

42 Taxable base. Subtract line 41 from line 40. If you used the gross receipts short-method, enter the amount from C-8000S, line 14. 42 _____

43 **Tax Before All Credits.** Multiply line 42 by 1.9% (.019). Fiscal or short period filers see page 3. ▶ 43 _____**If you are not taking the Investment Tax Credit on C-8000ITC, enter the amount from line 43 on line 44.**44 **Tax After Investment Tax Credit.** Enter the amount from C-8000ITC, line 37 ▶ 44 _____**The small business and contribution credits are computed on C-8000C and/or C-8009. Complete the C-8000C and/or C-8009 before continuing. If you are not filing a C-8000C or C-8009, enter the amount from line 44 on line 45.**

45 Enter the amount from C-8000, line 44, C-8000C, lines 19, 26 or 36 or C-8009, line 33 or 34 45 _____

46 Unincorporated/S-corp. credit. Multiply line 45 by percent from page 15 46 _____

47 Nonrefundable credits from C-8000MC, line 71 47 _____

48 Add lines 46 and 47 48 _____

49 **Tax After Nonrefundable Credits.** Subtract line 48 from line 45 ▶ 49 _____**PAYMENTS, REFUNDABLE CREDITS AND TAX DUE**

50 Overpayment credited from 2001 50 _____

51 Estimated tax payments 51 _____

52 Tax paid with request for extension 52 _____

53 Refundable credits from C-8000MC, line 10 53 _____

54 Total. Add lines 50 - 53 ▶ 54 _____

55 **TAX DUE.** Subtract line 54 from line 49. If less than zero, leave blank ▶ 55 _____

56 Underpaid estimate penalty and interest from C-8020, line 28 or 38, whichever applies 56 _____

57 Annual return penalty at ____% = _____ and interest = 57 _____

58 **Payment Due.** Add lines 55 - 57. Enter this amount on page 1, line 62 58 _____**OVERPAYMENT - REFUND OR CREDIT FORWARD**

59 Overpayment. Subtract line 49, and any penalty and interest due on lines 56 and 57, from line 54 59 _____

60 How much of the amount on line 59 do you want **refunded** to you? ▶ 60 _____61 How much of the amount on line 59 do you want **credited forward**? ▶ 61 _____**SIGNATURE, DECLARATION AND AUTHORIZATION****TAXPAYER'S DECLARATION***I declare under penalty of perjury that this return is true and correct to the best of my knowledge.*I authorize Treasury to discuss my return with my preparer. ☐ Yes ☐ No

Taxpayer's Signature

Print or Type Taxpayer's Name

Date

Title

PREPARER'S DECLARATION*I declare under penalty of perjury that this return is based on all information of which I have any knowledge.*

Preparer's Signature

Print or Type Preparer's Name

Date

Business Address, Phone and Identification Number

This return is due April 30, or on or before the last day of the 4th month after the close of your tax year.

2002 MICHIGAN

**2002
C-8044**

Single Business Tax Simplified Return

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

You may use this form instead
of the standard *Single*

Business Tax Annual Return

(form C-8000), if **all** of the

conditions at right apply.

- Your gross receipts do not exceed \$9,000,000.
- Your adjusted business income, after loss adjustment, does not exceed \$475,000 (\$95,000 for individuals).
- No shareholder or officer has compensation or allocated income, after loss adjustment, of more than \$95,000. Attach your C-8000KC.
- No partner has distributive income, after loss adjustment, of more than \$95,000. Attach C-8000KP.
- You are not a member of a controlled group or entity under common control.
- You are not filing a consolidated return.
- You are not apportioning your business activity.

<p>▶ 1 This return is for calendar year 2002 or for the following tax year</p> <p>Beginning Date month year Ending Date month year</p>		<p>▶ 5 Federal Employer ID No. (FEIN) or TR No. <input type="text"/></p>	
<p>2. Name (Type or Print)</p> <p>d/b/a</p> <p>Street Address</p> <p>City, State, ZIP</p>		<p>6a Check this box if address is new <input type="checkbox"/></p> <p>b Check this box if discontinued <input type="checkbox"/></p> <p>Effective date of discontinuance _____</p>	
<p>3. Business start date</p>		<p>▶ 7 Organization Type (check one)</p> <p>a. <input type="checkbox"/> Individual b. <input type="checkbox"/> Fiduciary</p> <p>c. <input type="checkbox"/> Professional Corp. d. <input type="checkbox"/> S-Corp.</p> <p>e. <input type="checkbox"/> Other Corp. f. <input type="checkbox"/> Partnership/LLC-Partnership</p> <p>g. <input type="checkbox"/> Limited Liability Company-Corporation</p>	
<p>4. Principal Business Activity</p>			

 Check this box if you DO NOT need a book mailed to you.

8	Gross receipts	8	
9	Recapture of capital acquisition deduction from C-8000D, line 19	9	
10	Business income	10	
11	Carryover or carryback of net operating loss or capital loss (cannot be a negative number)	11	
12	Compensation and director fees of active shareholders or officers from C-8000KC, lines 6 & 7	12	
13	Adjusted Business Income. Add lines 10 - 12. If negative, enter zero on line 14	13	
14	Tax Before All Other Credits. Multiply line 13 by 2.00% (.02)	14	
15	Unincorporated/S-Corp. Credit. Multiply line 14 by percent from table in the instructions	15	
16	Tax After Nonrefundable Credits. Subtract line 15 from line 14	16	
17	Overpayment credited from 2001	17	
18	Estimated tax payments	18	
19	Tax paid with request for extension	19	
20	Refundable credits from C-8000MC, line 10	20	
21	Total. Add lines 17 - 20	21	
22	Tax Due. Subtract line 21 from line 16. If less than zero, leave blank	22	
23	Underpaid estimate penalty and interest from C-8020, line 28 or 38 whichever applies	23	
24	Annual return penalty at _____% = _____ and interest = _____	24	
25	Payment Due. Add lines 22 - 24	PAY 25	
26	OVERPAYMENT. Subtract line 16 from line 21	26	
27	How much of the amount on line 26 do you want refunded to you?	REFUND 27	
28	How much of the amount on line 26 do you want credited forward?	28	

TAXPAYER'S DECLARATION <i>I declare under penalty of perjury that this return is true and correct to the best of my knowledge.</i>		PREPARER'S DECLARATION <i>I declare under penalty of perjury that this return is based on all information of which I have any knowledge.</i>	
I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Yes <input type="checkbox"/> No		Preparer's Signature	
Taxpayer's Signature		Print or Type Preparer's Name	Date
Print or Type Taxpayer's Name	Date	Business Address, Phone and Identification Number	
Title			

Due Date: April 30 or by the last day of the 4th month after the close of your tax year.

Attachments: Attach copies of the federal forms listed in the instructions to your return. Also attach all required SBT schedules.

Payment: Payable to "State of Michigan." Write your FEIN on the check.

Mail to:

Michigan Dept. of Treasury
P.O. Box 30059
Lansing, MI 48909

www.michigan.gov/treasury



2002 MICHIGAN SBT Credit for Small Businesses and Contribution Credits

**2002
C-8000C**

This form is issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

Form Code 2

1 Name	2 Federal Employer ID No. (FEIN) or TR No.
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YOUR TAX and CREDIT FOR SMALL BUSINESSES

The standard small business credit and the alternate tax are **NOT** available if any of the following conditions exist:

- | | |
|--|--|
| 1) Gross receipts exceed \$10,000,000; or | 3) Any shareholder or officer has compensation or allocated |
| 2) Adjusted business income after loss adjustment exceeds: | income after loss adjustment of over \$115,000, or any partner |
| a. \$475,000 for corporations, partnerships and L.L.C.'s | has distributive share of income after loss adjustment of over |
| b. \$115,000 for an individual or fiduciary; or | \$115,000, as determined on C-8000KC or C-8000KP. Form |
| | C-8000KC or C-8000KP must be attached. |

Note: Members of controlled groups must attach a copy of *SBT Allocation of Statutory Exemption, Standard Small Business Credit, and Alternate Tax for Members of Controlled Groups* (Form C-8009).

If you are not claiming a small business credit but have contribution credits, go to line 28.

PART 1 ADJUSTED BUSINESS INCOME

3 Business income from C-8000, line 11	3	_____
4 Capital loss carryover or carryback from C-8000, line 21	▶ 4	_____
5 Net operating loss carryover or carryback from C-8000, line 22	▶ 5	_____
6 Subtotal. Add lines 3, 4 and 5.....	6	_____
7 Compensation and director fees of active shareholders from C-8000KC, line 6	▶ 7	_____
8 Compensation and director fees of officers from C-8000KC, line 7	▶ 8	_____
9 Adjusted business income. Add lines 6, 7 and 8. If less than zero, enter 100% on line 13	9	_____

PART 2 SMALL BUSINESS CREDIT

10 Tax base from C-8000, line 32	10	_____
11 Tax base for credit. Multiply line 10 by 45% (.45)	11	_____
12 Income percentage. Divide line 9 by line 11 and multiply by 100 to find percentage	12	_____
13 Credit percentage. Subtract line 12 from 100%. If this is a negative number, i.e., if line 9 exceeds line 11, you are not eligible for this credit. Go to line 16 to calculate alternate tax.	13	_____ (not to exceed 100%)
14 Tax from C-8000, line 44	TAX 14	\$ _____
15 Standard Small Business Credit. Multiply line 13 by line 14	15	_____
16 Alternate tax. Multiply line 9 by 2% (.02)	16	_____
17 Alternate Credit. Subtract line 16 from line 14	17	_____
18a Small business credit. Enter the greater of line 15 or 17	18a	_____
b Reduced small business credit. Use the Reduced Credit Table on page 22 to find your reduced credit %.		
Multiply line 18a by _____%	18b	_____
19 Tax after small business credit. Subtract line 18a or 18b, whichever is applicable, from line 14	▶ 19	_____

If your gross receipts are equal to or less than \$9 million and you are not claiming contribution credits, enter the amount on line 19 on your C-8000, line 45. Otherwise, go to page 2.

Continue on page 2.

PART 3 GROSS RECEIPTS REDUCTION.**Complete this section if your gross receipts are more than \$9,000,000 but not more than \$10,000,000.**

- 20 Gross receipts from C-8000, line 10. See instructions if your tax year is less than 12 months 20 _____
- 21 Excess gross receipts. Subtract \$9,000,000 from line 20 21 _____
- 22 Excess percentage. Divide line 21 by \$1,000,000 22 _____
- 23 Allowable percentage. Subtract line 22 from 100% 23 _____
- 24 Tax from line 14 or C-8000, line 44 24 _____
- 25 Multiply the percentage on line 23 by the credit on
line 18a or line 18b, whichever is applicable. 25 _____
- 26 **Tax after small business credit.** Subtract line 25 from line 24 **▶ 26** _____

If you are not claiming contribution credits, enter the amount on line 26 on your C-8000, line 45.**PART 4 CONTRIBUTION CREDITS****Complete this section ONLY if you are claiming contribution credits. See the instructions for these credits on page 24.**

- 27 Enter the amount from line 19 or 26, whichever applies. Affiliated or controlled groups
or entities under common control, enter the amount from C-8009, line 33 or 34 27 _____
- 28 If you **did not claim a small business credit**, enter the amount from C-8000, line 44 28 _____
- 29 **Community Foundations** donations **▶29a** _____
- b **Credit.** Enter the smaller of 50% of line 29a, \$5,000, or 5% of your tax on C-8000, line 43 29b _____
- c Find the code on page 73 for the community
foundation you contributed to and enter here **▶29c** _____
- 30 Subtract line 29b from line 27 or 28 30 _____
- 31 **Homeless Shelter/Food Bank Credit** donations **▶31a** _____
- b **Credit.** Enter the smaller of 50% of line 31a, \$5,000
or 5% of your tax on C-8000, line 43 31b _____
- 32 Subtract line 31b from line 30 32 _____
- 33 **Public Contributions** **▶33a** _____
- b **Credit.** Enter the smaller of 50% of line 33a, \$5,000, or 5% of line 32 33b _____
- 34 **Public Utility Property Tax** for taxable year **▶34a** _____
- b **Credit.** Enter 5% of line 34a. This amount cannot exceed the tax liability 34b _____
- 35 Add lines 33b and 34b 35 _____
- 36 **Tax After Credits.** Subtract line 35 from line 32. Enter here and on your C-8000, line 45 36 _____

REDUCED CREDIT TABLE

If allocated income* is:	The reduced credit is:
\$0 - \$ 95,000	100% of the small business credit
\$95,001 - \$ 99,999	80% of the small business credit
\$100,000 - \$104,999	60% of the small business credit
\$105,000 - \$109,999	40% of the small business credit
\$110,000 - \$115,000	20% of the small business credit

*See page 6 for tax years less than 12 months.

SBT LOSS ADJUSTMENT WORKSHEET for the Small Business Credit

Issued under P.A. 257 of 1990.

Use this worksheet to qualify for an otherwise disallowed small business credit or alternate tax by adjusting your current year adjusted business income. This is available only if you had a negative adjusted business income in any of the five tax years immediately preceding this tax year and you received a small business credit in the loss year. Partnerships and members of controlled groups - see instructions.

PART 1: Current Year Amounts

Use this section to determine the amount of loss adjustment to the business income you need to qualify for the small business credit.

Business Income Disqualifier is \$475,000 (\$115,000 for individuals)

- 1 Adjusted Business Income from C-8000C, line 9 1 \$ _____
- 2 Less the disqualifier 2 \$ _____
- 3 Loss adjustment. Subtract line 2 from line 1 3 \$ _____

Shareholder Compensation Disqualifier is \$115,000

- 4 Enter the amount from C-8000C, line 6 4 \$ _____
- 5 Disqualifier 5 \$ _____
- 6 Enter compensation & director fees from
C-8000KC, col. K of the shareholder creating
the disqualifier or reduction 6 \$ _____
- 7 Subtract line 6 from line 5 7 \$ _____
- 8 Divide line 7 by the percent of ownership (_____ %)
from C-8000KC, col. G for the shareholder on line 6 8 \$ _____
- 9 Loss adjustment. Subtract line 8 from line 4 9 \$ _____

PART 2: Available Loss

Use this section to determine the loss available from the five preceding years.

	1997	1998	1999	2000	2001
10 Did you receive a small business credit? Complete only those columns in which you enter "Y."					
11 Enter adjusted business income as reported on C-8000C, line 9 for each tax year that reported a loss.					
12 Amount of loss entered on line 11 used as an adjustment in a prior year.					
13 Loss available for current return. Subtract line 12 from line 11.					
14 Enter the amount from line 3 or 9, whichever is larger.					
15 Loss available for future returns. Subtract line 14 from line 13.					

Attach this worksheet to your return.

2002 MICHIGAN

SBT Recapture of Capital Acquisition Deduction

This form is issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1 Name	2 Federal Employer ID No. (FEIN) or TR No.
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PART 1

- 3 Enter all depreciable **real property located in Michigan** that was sold or otherwise disposed of during the tax year.
Include property acquired on or after January 1, 1976 and in tax years beginning before October 1, 1989.

a Description	b Location	c Date Acquired	d Date Sold	e Gross Sales Price	f Gain or (Loss)

4 Total columns 3e and 3f. A loss on 4f will increase recapture. 4

5 **Adjusted Proceeds.** If line 4f is a gain, subtract it from 4e. If line 4f is a loss, add it to 4e 5
If taxable in another state, complete lines 6 and 7; otherwise, go to line 8.

6 Apportioned gains or (losses). Multiply line 4f by the percentage
from C-8000H, line 16 or line 19, whichever applies 6

7 Apportioned Adjusted Proceeds. If line 6 is a gain, subtract it from 4e. If line 6 is a loss, add it to 4e 7

PART 2

- 8 Enter all depreciable **personal property** that was sold or otherwise disposed of during the tax year.
Include property acquired on or after January 1, 1976 and in tax years beginning before October 1, 1989.

a Description	b Location	c Date Acquired	d Date Sold	e Gross Sales Price	f Gain or (Loss)

9 Total columns 8e and 8f. A loss on 9f will increase recapture. 9

10 **Adjusted Proceeds.** If line 9f is a gain, subtract it from 9e. If line 9f is a loss, add it to 9e 10
If taxable in another state, complete line 11; otherwise, go to line 12.

11 Apportioned Adjusted Proceeds. Multiply line 10 by the percentage from C-8000H, line 23 11

PART 3

- 12 Enter all depreciable **real and personal property** that was sold or otherwise disposed of during the tax year. Include: (1) Property acquired in tax years beginning after September 30, 1989 and before January 1, 1997, (2) Real and personal property acquired in tax years beginning after December 31, 1996 and before January 1, 2000 and located in Michigan, or moved into Michigan after acquisition in tax years beginning after December 31, 1996 and before January 1, 2000, and (3) All mobile tangible assets acquired in tax years beginning after December 31, 1996 and before January 1, 2000.

a Description	b Location	c Date Acquired	d Date Sold	e Gross Sales Price	f Gain or (Loss)
13 Total columns 12e and 12f. A loss on 13f will increase recapture. 13					

- 14 **Adjusted Proceeds.** If line 13f is a gain, subtract it from 13e. If line 13f is a loss, add it to 13e 14
If taxable in another state, complete line 15; otherwise, go to line 16.

- 15 Apportioned Adjusted Proceeds. Multiply line 14 by the percentage from C-8000H, line 16 or 19 15

PART 4

- 16 Enter all depreciable **real and personal property** transferred outside Michigan, other than mobile tangible assets, acquired in tax years beginning after December 31, 1996 and before January 1, 2000, that were eligible for a capital acquisition deduction.

a Description	b Location	c Date Acquired	d Date Transferred	e Adjusted Federal Basis

- 17 Total column 16e 17
 If taxable in another state, complete line 18; otherwise, go to line 19.

- 18 Apportioned total federal basis. Multiply line 17 by the percentage from C-8000H, line 16 or 19, whichever applies 18

PART 5

- 19 **TOTAL RECAPTURE of Capital Acquisition Deduction.** Add lines 5, 10, 14 and 17 OR lines 7, 11, 15 and 18, whichever apply. Enter here and on C-8000, line 35, C-8044 line 9 or C-8030, line 5 19

2002 MICHIGAN

SBT Statutory Exemption/Business Income Averaging

For Persons Other Than Corporations

This form is issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

IMPORTANT: You must have four (4) taxable years preceding 2002 to qualify for business income averaging.	
1 Name	2 Federal Employer ID No. (FEIN) or TR No.
A TAXABLE YEARS (Years Ending In)	B BUSINESS INCOME* (Form C-8000, line 11, cannot be less than zero)
3 2002	
4 2001	
5 2000	
6 1999	
7 1998	
8 Total Business Income Add lines 3 through 7.	
9 Average Business Income Divide the amount on line 8 by the number 5.	

If the amount on line 9 is greater than line 3, do not average your business income. If the amount on line 9 is less than line 3, use the amount on line 9, Average Business Income, to compute your statutory exemption only. See the instructions for *SBT Statutory Exemption Schedule* (Form C-8043).

***IMPORTANT:** If you had no business income because you were not required to file an annual return, determine business income on the appropriate worksheet in the instruction booklet.
Attach this schedule to your return.

**2002 MICHIGAN
SBT Apportionment Formula****2002
C-8000H**

This form is issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

Form Code 5

1 Name _____	2 Federal Employer ID No. (FEIN) or TR No. _____
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PART 1 COMPUTATION OF APPORTIONMENT PERCENTAGE**If 100% of your property and payroll is attributable to Michigan, you must include documentation to substantiate nexus with another state.**

	A	B	C
		Weighting Factors	Weighted Percentage
PROPERTY FACTOR*			
3 Average value of Michigan property held during the year..... ▶ 3	_____		
4 Multiply Michigan rentals by 8 and enter the result..... ▶ 4	_____		
5 Total Michigan property. Add lines 3 and 4..... 5	_____		
6 Average value of total property held during the year..... ▶ 6	_____		
7 Multiply total rentals by 8 and enter the result..... ▶ 7	_____		
8 Total property. Add lines 6 and 7..... 8	_____		
9 Percentage. Divide line 5 by line 8..... 9	%	x 5%	9 %
PAYROLL FACTOR			
10 Michigan wages..... ▶ 10	_____		
11 Total wages..... ▶ 11	_____		
12 Percentage. Divide line 10 by line 11..... 12	%	x 5%	12 %
SALES FACTOR			
13 Michigan sales..... ▶ 13	_____		
14 Total sales..... ▶ 14	_____		
15 Percentage. Divide line 13 by line 14..... 15	%	x 90%	15 %
16 Apportionment percentage. Add column C, lines 9, 12 & 15**.			
Use this percentage to apportion: (1) The tax base on C-8000, line 33, (2) The recapture of capital acquisition deduction on C-8000D, and (3) The capital investments and recapture on C-8000ITC.....			16 %

* The Commissioner of Revenue may require periodic averaging of property values during the tax year if this is reasonably required to reflect the average value of the filer's property.

** If you do not have three factors, i.e., if line 8, 11 or 14 is zero, see *Formulas for Special Situations* on page 36 of the instructions.**PART 2 TRANSPORTATION SERVICES, FINANCIAL ORGANIZATIONS, OR
TAXPAYERS AUTHORIZED TO USE A SPECIAL FORMULA, USE THE LINES PROVIDED BELOW.**
Attach an explanation.

17 Michigan	▶ 17	_____
18 Total	▶ 18	_____
19 Apportionment percentage. Divide line 17 by line 18.		
Use this percentage to apportion: (1) The tax base on C-8000, line 33, (2) The recapture of capital acquisition deduction on C-8000D, and (3) The capital investments and recapture on C-8000ITC. 19		
%		

PART 3 CAPITAL ACQUISITION APPORTIONMENT**This part is only used for certain CAD recaptures. Complete this part only if you disposed of depreciable personal property that you acquired in tax years beginning before Oct. 1, 1989.**

20 Property factor from line 9, column A	20	_____	%	
21 Payroll factor from line 12, column A	21	_____	%	
22 Total. Add lines 20 and 21	22	_____	%	
23 Average percentage. Divide line 22 by 2; if you have only one factor enter the amount from line 22.				
Use this percentage to compute your recapture of capital acquisition deduction on C-8000D, line 11				
	23	_____	%	

**2002 MICHIGAN
SBT Investment Tax Credit****2002
C-8000ITC****Form Code 6**

This form is issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1 Name

2 Federal Employer ID No. (FEIN) or TR No.

PART 1 - CAPITAL INVESTMENTS

Read the instructions to be sure you are eligible to claim this credit.

3 Enter all eligible depreciable tangible assets **located in Michigan** that were acquired during the tax year.

a Description	b Location	c Date Acquired	d Cost Paid or Accrued During Tax Year

4 Total column 3d ▶ **4**5 Enter all eligible depreciable tangible assets purchased or acquired for use outside of Michigan in a tax year beginning after December 31, 1996 that were **transferred into Michigan** during the tax year.

a Description	b Location	c Date Physically Located in Michigan	d Federal Adjusted Basis as of Date Moved

6 Total column 5d ▶ **6**7 Enter all depreciable **mobile tangible assets** that were acquired during the tax year.

a Description	b Location	c Date Acquired	d Cost Paid or Accrued During Tax Year

8 Total column 7d ▶ **8**9 **Apportioned Mobile Tangible Assets.** If you are subject to apportionment, multiply line 8 by the percentage from C-8000H, line 16 or 19, whichever applies. ▶ **9**10 **Total Capital Investments.** Add lines 4, 6 and 8 or lines 4, 6 and 9, whichever applies. ▶ **10**11 Enter the total cost paid or accrued of all depreciable real and personal property located **everywhere** that was acquired during the tax year. (Authorized under MCL 208.80(3)) ▶ **11**
This figure is for statistical purposes and should **not** be used in any calculation.**Continue on page 2.**

PART 2 - RECAPTURE OF CAPITAL INVESTMENTS

12 Enter all depreciable tangible assets **located in Michigan** that were acquired or moved into Michigan after acquisition in a tax year beginning after December 31, 1999 and were sold or otherwise disposed of during the tax year.

a Description	b Location	c Date Acquired	d Date Sold	e Gross Sales Price	f Gain or (Loss)

13 Total columns 12e and 12f. A loss on 13f will increase recapture **13** ▶

14 **Adjusted Proceeds.** If line 13f is a gain, subtract it from 13e. If line 13f is a loss, add it to 13e **14** _____

If taxable in another state, complete lines 15 and 16; otherwise, go to line 17.

15 Apportioned gains or (losses). Multiply line 13f by the percentage from C-8000H, line 16 or line 19, whichever applies **15** _____

16 **Apportioned Adjusted Proceeds.** If line 15 is a gain, subtract it from 13e. If line 15 is a loss, add it to 13e **16** _____

17 Enter all depreciable **mobile tangible assets** that were acquired in a tax year beginning after December 31, 1999 and were sold or otherwise disposed of during the tax year.

a Description	b Location	c Date Acquired	d Date Sold	e Gross Sales Price	f Gain or (Loss)

18 Total columns 17e and 17f. A loss on 18f will increase recapture **18** ▶

19 **Adjusted Proceeds.** If line 18f is a gain, subtract it from 18e. If line 18f is a loss, add it to 18e **19** _____

If taxable in another state, complete line 20; otherwise, go to line 21.

20 **Apportioned Adjusted Proceeds.** Multiply line 19 by the percentage from C-8000H, line 16 or 19 **20** _____

21 Enter all depreciable tangible assets other than mobile property acquired in tax years beginning after December 31, 1996 that were eligible for the Investment Tax Credit in tax years beginning after December 31, 1999 and were **transferred outside Michigan** during the tax year.

a Description	b Location	c Date Acquired	d Date Transferred	e Adjusted Federal Basis

22 Total column 21e ▶ **22** _____

23 **TOTAL RECAPTURE of Capital Investments.** Add lines 14, 19 and 22 OR lines 16, 20 and 22, whichever apply ▶ **23** _____

PART 3

24 **Net Capital Investment.** Subtract line 23 from line 10 **24** _____

PART 4 - CALCULATION OF INVESTMENT TAX CREDIT

25 Divide the current tax rate of _____ % by 2.3% (.023) **25** _____

26 Multiply line 25 by the adjusted gross receipts percentage _____ % from table in the inst. **26** _____

27 **INVESTMENT TAX CREDIT.** Multiply line 26 by line 24. If line 27 is negative, do not complete Part 5. ▶ **27** _____

PART 5 - COMPENSATION REDUCTION ADJUSTMENT TO INVESTMENT TAX CREDIT

28 Divide current tax rate of _____ % by line 26 **28** _____

29 Multiply line 28 by _____ % from C-8000S, line 6 **29** _____

30 Reduction. Multiply line 29 by line 27 **30** _____

If line 30 is greater than line 27, you are not eligible for this credit. Enter 0 on line 31.

31 **REDUCED INVESTMENT TAX CREDIT.** Subtract line 30 from line 27 ▶ **31** _____

PART 6 - DETERMINING TAX LIABILITY

32 Enter the amount from C-8000, line 43, Tax Before All Credits **32** _____

33 Enter either line 27, Investment Tax Credit OR

line 31, Reduced Investment Tax Credit, whichever applies **33** _____

34 Enter any credit carryforward from previous year(s) ▶ **34** _____

35 Total credit to be applied to tax liability. Add lines 33 and 34 **35** _____

Note: A negative amount on line 35 will increase your tax liability.

36 Enter the amount from line 32 or 35 whichever is smaller **36** _____

37 **TAX LIABILITY.** Subtract, if negative add, line 36 from line 32 and carry to C-8000, line 44 **37** _____

38 Credit Carryforward. If line 35 is greater than line 32, enter the difference ▶ **38** _____

2002 MICHIGAN

SBT Schedule of Shareholders and Officers

For all corporations claiming statutory exemption or small business credit.

This form is issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1 Name	2 Federal Employer ID No. (FEIN) or TR No.
--------	--

PART 1 SHAREHOLDERS AND OFFICERS - See instruction booklet

3A Shareholder (including corporation and trust) or officer name (Last, First, Initial)	B Social Security Number	C If an officer, check here.	D % Time	E % Stock	F % Stock with attribution	G % Stock from col. F less any attribution between 2 active shareholders
a						a
b						b
c						c
d						d
e						e
f						f
g						g
h						h

☞ % of stock (not listed above) owned by shareholders who own less than 20% and receive no compensation.	%
--	---

Continue below using same a through h references.	Total	100%	
--	--------------	------	--

H Dividends -used to determine active shareholders	I Salaries, wages and/or director fees	J Employee insurance plans, pensions, etc.	K Total compensation and director fees for officers and/or shareholders -add columns I & J	L Share of business income/loss -Form C-8000C, line 6 x column G.	M Total shareholder/ officer income -add columns K & L.
a					a
b					b
c					c
d					d
e					e
f					f
g					g
h					h

If you need more space attach additional C-8000KC forms. Identify each additional form and complete Part 1.

PART 2 STATUTORY EXEMPTION - See definition of qualified shareholder in the instruction booklet.

4 Qualified shareholders. Add the number of qualified shareholders from Part 1. Enter here and on C-8043, line 8a	4 _____
5 Compensation and director fees of ALL shareholders. Add amounts in column K for each share- holder showing ownership in column E. Enter here and on C-8043, line 5	5 _____

PART 3 SMALL BUSINESS CREDIT - See definition of active shareholder in the instruction booklet.

6 Compensation and director fees of active shareholders. Add amounts in column K for each active shareholder. Enter here and on C-8000C, line 7 or C-8044, line 12	6 _____
7 Compensation and director fees of officers. Add amounts in column K for each officer who is not an active shareholder. Enter here and on C-8000C, line 8 or C-8044, line 12	7 _____

2002 MICHIGAN SBT Schedule of Partners

For all partnerships claiming statutory exemption or small business credit.

This form is issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1 Name	2 Federal Employer ID No. (FEIN) or TR No.
--------	--

PART 1 PARTNER IDENTIFICATION

3	A	B	C	D	E
	Name (Last, First, Initial)	Social Security Number	% Time	% Own	Share of Business Income*
a					
b					
c					
d					
e					
f					
g					
h					
i					
j					
k					
l					
m					
n					
o					

*If any partner has a share of business income in column E of over \$115,000, after loss adjustment, the partnership is not eligible for either the standard small business credit or the alternate credit.

If you need more space, submit additional C-8000KP forms. Identify each additional form and complete Part 1 only.

PART 2 QUALIFIED PARTNERS FOR STATUTORY EXEMPTION

A qualified partner is one who:

- spends at least 51% of his or her time working in the business, i.e., column C is 51% or more, **and**
- owns at least 10% of the business, i.e., column D is 10% or more, **and**
- whose share of business income in column E, is at least \$12,000.

4 Total number of partners 4

5 Total number of qualified partners. Add number of qualified partners from Part 1.
Enter here and on C-8043, line 8a 5

2002 MICHIGAN SBT Reductions to Adjusted Tax Base

1 Name		2 Federal Employer ID No. (FEIN) or TR No.	
NOTE: Carry all percentages to at least six decimal places. Short-Method filers complete lines 9 - 14 only.			
PART 1 - COMPENSATION REDUCTION			
3 Compensation from C-8000, line 16		3	
4 Tax base from C-8000, line 32		4	
5 Divide line 3 by line 4 (maximum 100%)		5	
If line 5 is less than 63%, you cannot use this reduction.		63%	
6 Subtract 63% from line 5 (maximum 37%)		6	
7 Adjusted tax base from C-8000, line 40		7	
8 Reduction to adjusted tax base. Multiply line 6 by line 7. Complete Part 2, then use the method to your advantage			
8		8	
PART 2 - GROSS RECEIPTS REDUCTION			
9 Gross receipts from C-8000, line 10		9	
If taxable in another state, complete lines 10 and 11.			
10 Enter percentage from C-8000H, line 16 or 19, whichever applies		10	
11 Apportioned gross receipts. Multiply line 9 by line 10		11	
12 Recapture of capital acquisition deduction from C-8000D, line 19		12	
13 Adjusted gross receipts. Add line 9 or 11, whichever applies, and line 12		13	
14 Gross receipts limitation. Multiply line 13 by 50%		14	
Short-Method filers enter here and on C-8000, line 42 and indicate on C-8000, line 41 the Gross Receipts Reduction method.			
Complete lines 15 and 16 only after you have completed Parts 1 and 2			
15 Reduction to adjusted tax base. Subtract line 14 from line 7, then complete Part 3. If line 15 is less than zero, you cannot use the gross receipts reduction		15	
PART 3 - SUMMARY			
16 Compare lines 8 and 15. Enter the greater amount here and on your C-8000, line 41		16	

2002 MICHIGAN**SBT Allocation of Statutory Exemption, Standard Small Business Credit,
and Alternate Tax for Members of Controlled Groups**

This form is issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1. Name		2. Federal Employer ID No. (FEIN) or TR No.	
PART 1: MEMBERS' IDENTIFICATION - Include all members with activity in Michigan whether or not the member is required to file an SBT annual return.			
3a <u>Member Name</u>	<u>Date Tax Year Ends</u>	<u>Federal Employer ID No.</u>	<u>Organization Type*</u>
*Organization Type - Individual, Partnership, Corporation, Estate or Trust, or Limited Liability Co.			
PART 2: STATUTORY EXEMPTION			
Member identification from Part 1	a.	b.	c.
4 ALLOCATED STATUTORY EXEMPTION Enter here and on the member's C-8043, line 7.			d. Total
PART 3: ADJUSTED BUSINESS INCOME			
Add columns a - c across. Enter total in column d.			
5 Business income from C-8000, line 11			
6 Capital loss carryover or carryback from C-8000, line 21			
7 Net operating loss carryover or carryback from C-8000, line 22			
8 Compensation and director fees of active shareholders from C-8000KC, line 6			
9 Compensation and director fees of officers from C-8000KC, line 7			
10 Adjusted business income. Add lines 5-9. If 10d is negative, enter 0 on line 14, 100% on line 21 then continue...			
11 Gross receipts from C-8000, line 10			
Figure your tax using both the alternate (Part 4) and the standard (Part 5) method. Select the one that gives you the lower tax after credit for the controlled group.			
PART 4: ALTERNATE TAX FOR SMALL BUSINESSES			
12 Tax After Investment Tax Credit from C-8000, line 44. If adjusted gross receipts are less than \$100,000, enter zero			
13 Divide each column 12 a-c by the total in column 12d			100%
14 Multiply line 10d by 2% (.02). If negative, enter zero			
15 ALTERNATE CREDIT: Subtract line 14d from line 12d			
16a Share of credit: Multiply line 15d by percentages on line 13, columns a-c			
b Reduced credit: Multiply line 16a by reduced credit percent from table on page 22			
17 Tax after alternate small business credit Subtract line 16a or b, whichever applies, from line 12			
If your combined gross receipts exceed \$9,000,000, complete Parts 5, 6 and 7. Otherwise, complete Parts 5 and 7 only.			

PART 5: STANDARD SMALL BUSINESS CREDIT

Add columns a-c across. Enter total in column d.	a.	b.	c.	d. Total
18 Tax base from C-8000, line 32				
19 Tax base for credit. Multiply line 18d by 45%				
20 Income percentage. Divide line 10d by line 19. If negative, enter zero				
21 Credit percentage. Subtract line 20 from 100%. <i>If negative, you are not eligible for credit</i>				
22 Tax After Investment Tax Credit from C-8000, line 44. If adjusted gross receipts are less than \$100,000, enter zero				
23a Standard small business credit. Multiply line 22 by line 21				
b Reduced credit. Multiply line 23a by reduced credit percent from table on page 2 of Form C-8000C				
24 Tax after standard small business credit. Subtract line 23 a or b, whichever applies, from line 22				

If your combined gross receipts are greater than \$9,000,000 but not more than \$10,000,000 complete Part 6. If not, go to Part 7.

PART 6: GROSS RECEIPTS REDUCTION

Filers whose gross receipts are greater than \$9,000,000 but not more than \$10,000,000 must complete this section.

25 Gross receipts from Part 3, line 11				
26 Excess gross receipts - Subtract \$9,000,000 from line 25d				
27 Excess percentage - Divide line 26 by \$1,000,000				
28 Allowable percentage - Subtract line 27 from 100%				
29 Enter the tax before credits from line 12 or 22				
30 Enter credit from line 16a or b or 23a or b, whichever applies				
31 Multiply line 30 by the percentage on line 28				
32 Subtract line 31 from line 29. Enter here and on Part 7, line 33 or 34, whichever applies				

PART 7: ALTERNATE TAX OR TAX AFTER STANDARD SMALL BUSINESS CREDIT

33 Alternate Tax. Enter the amount from line 17 or line 32, whichever applies, here and on each member's C-8000C, line 27 or C-8000, line 45				
34 Tax After Standard Small Business Credit. Enter the amount from line 24 or line 32, whichever applies, here and on each member's C-8000C, line 27 or C-8000, line 45				

2002 MICHIGAN

SBT Adjusted Gross Receipts For Controlled Groups

This form is issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

Form Code 1

1 Name	2 Federal Employer ID No. (FEIN) or TR No.
--------	--

3 Members Identification and Adjusted Gross Receipts Calculation:

Account Number	Name	A Gross Receipts or Apportioned Gross Receipts	B CAD Recapture	C Adjusted Gross Receipts for Filing Requirements. Total Cols. A & B.	D Investment Tax Credit Recapture	E Investment Tax Credit Adjusted Gross Receipts. Total Cols. C & D.
a						
b						
c						
d						
e						
f						
g						
h						
i						
j						
k						
l						
m						

4 Total columns 3 C and E down and enter here	4	A	B	C	D	E
---	---	---	---	---	---	---

5 Adjusted Gross Receipts to determine filing requirements for the Controlled Group.
Enter the amount from line 4C ▶ 5 _____

Note: To determine filing requirements, do not include members whose adjusted gross receipts are less than \$100,000. If the sum of all of the members adjusted gross receipts are \$250,000 or more on line 5, all members with adjusted gross receipts that equal \$100,000 or more in column 3C must file an annual return.

6 Adjusted Gross Receipts for the group, to be used for Investment Tax Credit Calculation.
Enter the amount from line 4E. Include all members. ▶ 6 _____

Note: To determine adjusted gross receipts to be used in the calculation of the ITC, include all members whether or not they are required to file.

www.michigan.gov/treasury

PART 3: FIGURING THE PENALTY

Compute penalty only if paid quarterly return(s) were not filed. Do not compute penalty for any quarter in which a timely paid estimated return was filed or there is a credit available from prior quarterly returns. Treasury will review the estimates filed and, if necessary, bill you for the appropriate penalty.

	A	B	C	D
29 Enter the amount from line 16				
30 Penalty rate by quarter	15%	15%	15%	15%
31 Multiply line 29 by line 30				
32 Enter the portion of line 29, column D, that is carried forward from line 29A (see below*)				
33 Penalty correction percentage				10%
34 Multiply line 32, column D, by 10%				
35 Penalty. Subtract line 34 from line 31, if applicable				
36 Enter the amounts from line 31 or line 35, whichever applies				
37 Total penalty. Add line 36, columns A through D				37. _____
38 Total penalty and interest. Add lines 28 and 37. Enter here and on C-8000, line 56 or C-8044, line 23				38. _____

*This adjustment is only necessary if a first quarter underpayment is not satisfied by payments made in the second, third or fourth quarters. To compute this line, total the amounts on line 8, columns B, C and D. If the total of these three amounts is greater than or equal to the amount on line 14, column A, then no adjustment is necessary. If line 14, column A is greater than the total of line 8, columns B, C and D, enter the difference on line 32 and compute the adjustment.

Annualization Worksheet

Complete this worksheet if your liability is not evenly distributed throughout the year.

	A First 3 Months	B First 6 Months	C First 9 Months	D Full 12 Months
1 Gross receipts				
2 Business income				
3 Compensation				
4 Additions				
5 Add lines 2 through 4				
6 Subtractions				
7 Tax base. Subtract line 6 from line 5				
8 Apportionment percentage from C-8000H				
9 Apportioned tax base. Multiply line 7 by line 8				
10 Recapture of capital acquisition deduction from C-8000D				
11 Business loss deduction				
12 Statutory deduction, if available				
13 Adjusted tax base. Add line 10 and subtract lines 11 and 12 from line 7 or 9, whichever applies				
14 Reductions to tax base from C-8000S				
15 Taxable amount. Subtract line 14 from line 13				
16 Tax rate. See Important Information for 2001, page 3.				
17 Tax before credits. Multiply line 15 by line 16				
18 Tax after Investment Tax Credit				
19 Standard small business credit from C-8000C or C-8009				
20 Subtract line 19 from line 18				
21 Alternate tax from C-8000C, C-8044 or C-8009				
22 Unincorporated/S-corporation credit				
23 Other credits from C-8000C or C-8000MC				
24 Net tax liability. Subtract lines 22 and 23 from line 20 or 21, whichever applies				
25 Annualization ratios	4	2	1.3333	1
26 Annualized tax. Multiply line 24 by line 25				
27 Applicable percentage	21.25%	42.5%	63.75%	85%
28 Multiply line 26 by line 27				
29 Enter the combined amounts of line 30 from all preceding columns				
30. ESTIMATE REQUIREMENTS BY QUARTER Subtract line 29 from line 28. If less than zero, enter -0-. Enter here and on C-8020, line 6				

NOTE: Totals on line 30 must equal 85% of the current year tax liability on page 1, line 3.

2002 MICHIGAN Single Business Tax Notice of No SBT Return Required

This form is issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

This form can now be filed on the Internet. See the Michigan Department of Treasury Web Site at: www.michigan.gov/treasury

▶ **1** This notice is for calendar year **2002** or for the following tax year

Beginning Date		Ending Date	
month	year	month	year

2 Name (including DBA), Address, City, State, ZIP

▶ **3** Federal Employer ID No. (FEIN) or TR No.

4 Enter your gross receipts.

Tax periods less than 12 months must be annualized, see instructions.

If the business is taxable in another state, use apportioned gross receipts and attach Form C-8000H.....

4 _____

5 Enter your recapture of capital acquisition deduction, and attach Form C-8000D.....

5 _____

6 Adjusted Gross Receipts. Add lines 4 and 5

▶ **6** _____

7 Enter your business income for the taxable year

▶ **7** _____

8 Check this box if your adjusted gross receipts, on line 6, are less than \$250,000 **and** you expect this situation to continue or if your business discontinued. If you check this box, we will make your SBT account inactive. If your gross receipts plus recapture are \$250,000 or more, you must file an *SBT Annual Return* (Form C-8000 or C-8044) even if you owe no tax

▶ **8** ☐

9 Check this box if you DO NOT need a book mailed to you

▶ **9** ☐

If the amount on line 6 is \$250,000 or more, you must file an annual return.

SIGNATURE, DECLARATION AND AUTHORIZATION

TAXPAYER'S DECLARATION

I declare under penalty of perjury that this C-8030 is true and correct to the best of my knowledge.

I authorize Treasury to discuss this C-8030 with my preparer. ☐ Yes ☐ No

Taxpayer's Signature

Date

Taxpayer's Name Printed

Title

PREPARER'S DECLARATION

I declare under penalty of perjury that this C-8030 is based on all information of which I have any knowledge.

Preparer's Signature

Date

Preparer's Name Printed

Business Address, Phone and Identification Number

Attach all applicable schedules and mail to:

Michigan Department of Treasury
P.O. Box 30059
Lansing, MI 48909

Corporations : Attach a copy of your U.S. 1120, 1120A, or 1120S, pages 1 - 4. If you file as part of a consolidated federal return, attach a proforma or consolidated schedule.
Individuals & Fiduciaries : Attach copies of U.S. 1040, Schedule C, C-EZ, D and E and 4797.
Partnerships : Attach copies of U.S. 1065, pages 1 - 4 and 8825.
Limited Liability Companies : Attach appropriate schedules shown above based on federal return filed.

www.michigan.gov/treasury



2002 MICHIGAN

SBT Statutory Exemption Schedule

This form is issued under the authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

Form Code 4

1 Name	2 Federal Employer ID No. (FEIN) or TR No.
--------	--

NOTE: If you are claiming a statutory exemption, you must complete and attach this schedule to your *Single Business Tax Annual Return* (Form C-8000).

- 3 Business income from C-8000, line 11. Non-corporate taxpayers, if you average business income, enter the amount from C-8000G, line 9 3 _____
- 4 Loss carryback or carryforward from C-8000, lines 21 and 22. This cannot be a negative number. 4 _____
- 5 Compensation and director fees of ALL shareholders from C-8000KC, line 5 ▶ 5 _____
- 6 Add lines 3, 4 and 5 6 _____
- 7 Statutory Exemption.
Enter \$45,000 or the amount from C-8009, line 4 ▶ 7 _____

Partners or Shareholders (S or Professional Corporation) Exemption

- 8 Number qualified from C-8000KP, line 5, or C-8000KC, line 4. 8a _____ LESS 1 = ▶ 8b _____.
- 9 Multiply line 8b by \$12,000. The maximum is \$48,000..... 9 _____
- 10 Increased statutory exemption. Add lines 7 and 9 10 _____

Short-period/Part-year Exemption

- 11 Number of months covered by this return
11a _____ divided by 12 = 11b _____ %.
- 12 Multiply line 7 or 10 by the percentage on line 11b 12 _____

Allowable Exemption

- 13 Enter the amount from line 7, 10 or 12, whichever applies 13 _____
- 14 Subtract line 13 from line 6. If this is a negative amount, enter zero 14 _____
- 15 Multiply line 14 by 2. This amount cannot be less than zero 15 _____
- 16 **Allowable Statutory Exemption.** Subtract line 15 from line 13.
Enter this amount on your C-8000, line 39 and **attach** this schedule to your return ▶ 16 _____

If line 16 is negative, enter zero. You are not allowed a statutory exemption.